



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROCKWAY SANITARY DISTRICT #1

Principal Office: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I JANN DAHL of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK/TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROCKWAY SANITARY DISTRICT #1**Utility Address:** 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615**When was utility organized?** 1/1/1947**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANN DAHL**Title:** UTILITY CLERK**Office Address:**236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615-9143**Telephone:** (715) 284 - 5234**Fax Number:** (715) 284 - 9321**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR NORM STOKER**Title:** PRESIDENT**Office Address:**236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615**Telephone:** (715) 284 - 5234**Fax Number:** (715) 284 - 9321**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/12/2002**Period covered by most recent audit:** 1/1/2001 - 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR DALE HOFF**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234**Fax Number:** (715) 284 - 9321**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MS MARY NANDONI, COMMISSIONER
MR BLAINE R SIMPLOT, COMMISSIONER
MR NORM STOKER, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	204,321	197,069	1
Operating Expenses:			
Operation and Maintenance Expense (401)	100,638	97,832	2
Depreciation Expense (403)	65,840	65,080	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,198	2,214	5
Total Operating Expenses	168,676	165,126	
Net Operating Income	35,645	31,943	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,645	31,943	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,775	23,359	9
Miscellaneous Nonoperating Income (421)	3,472	39,995	10
Total Other Income	13,247	63,354	
Total Income	48,892	95,297	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	15,000	0	12
Total Miscellaneous Income Deductions	15,000	0	
Income Before Interest Charges	33,892	95,297	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,366	48,888	13
Amortization of Debt Discount and Expense (428)	2,671	2,772	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	50,037	51,660	
Net Income	(16,145)	43,637	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	104,419	60,782	19
Balance Transferred from Income (433)	(16,145)	43,637	20
Miscellaneous Credits to Surplus (434)	17,602	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	105,876	104,419	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	9,775	4
Total (Acct. 419):	9,775	
Miscellaneous Nonoperating Income (421):		
NONE		5
SEWER INCOME	3,472	6
Total (Acct. 421):	3,472	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
OTHER INCOME DEDUCTION	15,000	8
Total (Acct. 426):	15,000	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT FOR ACCRUED INTEREST	17,602	9
Total (Acct. 434):	17,602	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	204,321	0	0	0	204,321	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	204,321	0	0	0	204,321	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,495,386	2,486,449	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	517,794	451,761	2
Net Utility Plant	1,977,592	2,034,688	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	802,440	802,440	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	279,027	265,651	4
Net Nonutility Property	523,413	536,789	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,002	18,502	6
Special Funds (125)	163,059	169,686	7
Total Other Property and Investments	699,474	724,977	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	59,720	77,915	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,619	35,036	11
Other Accounts Receivable (143)	59,039	60,570	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	47,319	47,727	14
Materials and Supplies (150)	804	853	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	204,501	222,101	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,116	23,788	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,116	23,788	
Total Assets and Other Debits	2,902,683	3,005,554	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	111,208	111,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	105,876	104,419	23
Total Proprietary Capital	217,084	215,627	
LONG-TERM DEBT			
Bonds (221)	795,000	830,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	168,000	210,608	26
Total Long-Term Debt	963,000	1,040,608	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	48,569	60,431	28
Payables to Municipality (233)	0	614	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,557	19,828	32
Other Current and Accrued Liabilities (238)	1,582	1,055	33
Total Current and Accrued Liabilities	52,708	81,928	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,669,891	1,667,391	38
Total Liabilities and Other Credits	2,902,683	3,005,554	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,495,386	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,495,386	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	517,794	0	0	0	9
Total Accumulated Provision	517,794	0	0	0	
Net Utility Plant	1,977,592	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	451,761				451,761	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,840				65,840	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,337				1,337	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	67,177	0	0	0	67,177	13
Debits during year						14
Book cost of plant retired	1,144				1,144	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,144	0	0	0	1,144	19
Balance End of Year	517,794	0	0	0	517,794	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	790,743			790,743	1
Other (specify):					
JACKSON CORRECTION	11,697			11,697	2
Total Nonutility Property (121)	802,440	0	0	802,440	
Less accum. prov. depr. & amort. (122)	265,651	13,376		279,027	3
Net Nonutility Property	536,789	(13,376)	0	523,413	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	804	853	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	804	853	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE	2,671	428	21,116	1
Total			21,116	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	111,208	1
Changes during year (explain):		2
Balance end of year	111,208	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 MORTGAGE REVENUE	10/16/1996	12/01/2015	5.33%	795,000	1
Total Bonds (Account 221):				795,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997 GENERAL OBLIGATION NOTES	08/01/1997	08/01/2002	5.75%	8,000	1
1995 GENERAL OBLIGATION NOTES	10/01/1995	11/17/2005	0.00%	160,000	2
Total for Account 224				168,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,198	2
Charged electric department expense		3
Charged sewer department expense	198	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,396	
Taxes paid during year:		
County, state and local taxes	2,126	6
Social Security taxes		7
PSC Remainder Assessment	270	8
Other (explain):		
NONE		9
Total payments and other debits	2,396	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MORTGAGE REVENUE	19,599	46,963	64,637	1,925	1
Subtotal	19,599	46,963	64,637	1,925	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1997 GENERAL OBLIGATION	229	403		632	3
NONE				0	4
Subtotal	229	403	0	632	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	19,828	47,366	64,637	2,557	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,227,573	0	0	439,818	0	1,667,391	1
Add credits during year:							
For Services	1,600			900		2,500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,229,173	0	0	440,718	0	1,669,891	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	372,363			295,305		667,668	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	13,002	2
Total (Acct. 124):	13,002	
Special Funds (125):		
DEBT SERVICE REDEMPTION	44,789	3
DEBT SERVICE RESERVE	100,221	4
DEPRECIATION ACCOUNT	18,049	5
Total (Acct. 125):	163,059	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,619	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	37,619	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58,694	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	345	13
Total (Acct. 143):	59,039	
Receivables from Municipality (145):		
DUE FROM TOWN	47,319	14
Total (Acct. 145):	47,319	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
DEFERRED DEBITS	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,490,917	0	0	0	2,490,917	1
Materials and Supplies	828	0	0	0	828	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	484,777	0	0	0	484,777	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,228,373	0	0	0	1,228,373	6
Other (specify):					0	7
Average Net Rate Base	778,595	0	0	0	778,595	
Net Operating Income	35,645	0	0	0	35,645	8
Net Operating Income as a percent of						
Average Net Rate Base	4.58%	N/A	N/A	N/A	4.58%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	111,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	105,147	3
Other (Specify):		4
Total Average Proprietary Capital	216,355	
Net Income		
Net Income	(16,145)	5
Percent Return on Proprietary Capital	-7.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Other income deduction (426) is the amount the Sanitary District paid REA when they for settlement of a lawsuit.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

1995 Note from REA is interest free.

Interest Accrued (Acct. 237) (Page F-16)

1996 Mortgage Revenue Bond Interest paid includes a prior period adjustment of \$17,602 for the improper calculation of accrued interest in past years. The actual interest paid during the year was \$47,035.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per Review response:

Account 145: The account balance is made up of Public Fire Protection and delinquent utility charges placed on the Town of Brockway tax levy. These amounts are \$44,480 and \$2,839 respectively.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the District Commission
Brockway Sanitary District #1
Black River Falls, Wisconsin

We have compiled the accompanying PSC Report of the Brockway Sanitary District #1 as of December 31, 2001 and 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 12, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2002

Ms. Jann Dahl, Utility Clerk
Town of Brockway Sanitary District 1
236 Gebhardt Road
Black River Falls, WI 54615-9143

2001 Analytical Review DWCCA-730-PJL

Dear Ms. Dahl:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$47,319 reported in Account 145 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\730.doc

May 29, 2002

FINANCIAL SECTION FOOTNOTES

Mr Peter Leege, Financial Analyst
Public Service Commission of Wisconsin
610 North Whitney Way
Madison, WI 53707

Mr. Leege:

The Brockway Sanitary District asked me to respond to your letter dated May 16, 2002 regarding a more detailed description for Account 145.

The account balance is made up of Public Fire Protection and delinquent utility charges placed on the Town of Brockway tax levy. These amounts are \$44,480 and \$2,839 respectively.

If you have any questions regarding the above please contact me.

Sincerely,

John McLaughlin, CPA

C: Brockway Sanitary District

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	200,717	1
Total Sales of Water	200,717	
Other Operating Revenues		
Forfeited Discounts (470)	987	2
Other Water Revenues (474)	2,617	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,604	
Total Operating Revenues	204,321	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	65,823	5
General Operating Expenses (680-690)	34,815	6
Total Operation and Maintenance Expenses	100,638	
Other Operating Expenses		
Depreciation Expense (403)	65,840	7
Amortization Expense (404)		8
Taxes (408)	2,198	9
Total Other Operating Expenses	68,038	
Total Operating Expenses	168,676	
NET OPERATING INCOME	35,645	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	434	21,544	66,098	4
Commercial	41	15,096	27,654	5
Industrial				6
Total Metered Sales to General Customers (461)	475	36,640	93,752	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,480	8
Other Sales to Public Authorities (464)	27	38,191	62,485	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	503	74,831	200,717	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	44,480	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	44,480	
Forfeited Discounts (470):		
Customer late payment charges	987	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	987	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,369	7
Other (specify):		
MISCELLANEOUS	1,248	8
Total Other Water Revenues (474)	2,617	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,742	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,318	3
Chemicals (630)	10,353	4
Supplies and Expenses (640)	30,723	5
Repairs of Water Plant (650)	460	6
Transportation Expenses (660)	227	7
Total Plant Operation and Maintenance Expenses	65,823	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,090	8
Office Supplies and Expenses (681)	336	9
Outside Services Employed (682)	14,188	10
Insurance Expense (684)	2,058	11
Employees Pensions and Benefits (686)	7,575	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,568	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	34,815	
Total Operation and Maintenance Expenses	100,638	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,928	3
PSC Remainder Assessment		270	4
Other (specify): NONE			5
Total tax expense		2,198	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	400		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	150,021		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	150,421	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,367		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,242		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	592,345		22
Water Treatment Equipment (332)	661,686		23
Total Water Treatment Plant	1,254,031	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			150,021	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	150,421	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,242	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			592,345	22
Water Treatment Equipment (332)			661,686	23
Total Water Treatment Plant	0	0	1,254,031	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	61,149		26
Transmission and Distribution Mains (343)	716,102		27
Fire Mains (344)	0		28
Services (345)	129,032	1,817	29
Meters (346)	46,512	5,358	30
Hydrants (348)	92,052		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,045,347	7,175	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	350		35
Computer Equipment (372.1)	6,923		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,268	2,906	38
Other Tangible Property (390)	0		39
Total General Plant	10,541	2,906	
Total utility plant in service directly assignable	2,486,449	10,081	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,486,449	10,081	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			61,149 26
Transmission and Distribution Mains (343)			716,102 27
Fire Mains (344)			0 28
Services (345)			130,849 29
Meters (346)	1,144		50,726 30
Hydrants (348)			92,052 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,144	0	1,051,378
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			350 35
Computer Equipment (372.1)			6,923 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			6,174 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,447
Total utility plant in service directly assignable	1,144	0	2,495,386
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,144	0	2,495,386

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,922	6,922	1
February			5,992	5,992	2
March			5,369	5,369	3
April			6,370	6,370	4
May			6,695	6,695	5
June			6,951	6,951	6
July			8,176	8,176	7
August			7,328	7,328	8
September			6,687	6,687	9
October			6,778	6,778	10
November			6,242	6,242	11
December			6,343	6,343	12
Total annual pumpage	0	0	79,853	79,853	
Less: Water sold				74,831	13
Volume pumped but not sold				5,022	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				479	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				479	19
Volume pumped but unaccounted for				4,543	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				425	23
Date of maximum: 4/20/2001					24
Cause of maximum:					25
Flushed new tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				159	26
Date of minimum: 4/21/2001					27
Total KWH used for pumping for the year				100,891	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AIRPORT ROAD	#1	80	18	576,000	Yes	1
GUY ROAD	#2	100	30	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AIRPORT ROAD	GUY ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	FLOWAY		5
Year Installed	1972	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	460		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.		10
Year Installed	1972	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1972		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	133		10
Total capacity in gallons (actual)	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	18,999	0	0	0	18,999
P	D	6.000	6,760	0	0	0	6,760
M	D	8.000	37,155	0	0	0	37,155
M	D	10.000	630	0	0	0	630
Total Within Municipality			63,544	0	0	0	63,544
Total Utility			63,544	0	0	0	63,544

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	331	1	0	0	332	14	1
M	1.000	50	0	0	0	50	10	2
M	1.250	2	0	0	0	2	1	3
M	1.500	5	0	0	0	5		4
M	2.000	4	3	0	0	7		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
Total Utility		395	4	0	0	399	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	497	24	11	(50)	460	48	1
1.000	15	1	1	0	15	2	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	6	5	1		10	5	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	529	30	13	(50)	496	55	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	427	20	0	5	0	8	460	1
1.000	0	15	0	0	0	0	15	2
1.250	0	1	0	0	0	0	1	3
1.500	0	6	0	0	0	0	6	4
2.000	0	8	0	1	0	1	10	5
3.000	0	3	0	0	0	0	3	6
4.000	0	1	0	0	0	0	1	7
Total:	427	54	0	6	0	9	496	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	121				121	2
Total Fire Hydrants	121	0	0	0	121	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	121
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	237

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) increase is due to hiring another person in the middle of year and a wage increase.

Administration and General wages (680) increased due to incorrect classifications in prior years.

Office Supplies and Expense (681) decreased due to incorrect classification in prior years.

Outside Services (682) increased because of a mapping project.

Uncollectible accounts (690) decreased due to incorrect classification in prior years.

Water Services (Page W-16)

4 new services were installed and paid for by customers. The amount of the additions is an estimated cost of installation.

Meters (Page W-17)

Adjustment of -50 to .75 meters is due to adjusting meters on hand to actual inventory count.
